



# DeKalb County Government

Manuel J. Maloof Center  
1300 Commerce Drive  
Decatur, Georgia 30030

## Agenda Item

File ID: 2017-

Walk-On Item

12/12/2017

Public Hearing: YES  NO

Department: Chief Executive Office

### SUBJECT:

**Commission District(s):** All Commission Districts

Resolution to Declare and Emphasize DeKalb County's Intent Regarding the Food Exemption from DeKalb County Local Sales and Use Taxes

**Information Contact:** Michael Thurmond, Chief Executive Officer

**Phone Number:** 404-371-4881

### PURPOSE:

To consider approval of the attached Resolution declaring and emphasizing DeKalb County's intent regarding the food exemption from local sales and use taxes in DeKalb County.

### NEED/IMPACT:

During the 2017-2018 Regular Session of the Georgia General Assembly, Senate Bill 156 was adopted, amending the sales and use tax exemption on food and food ingredients set forth in O.C.G.A. § 48-8-3(57). It is in the best interest of the citizens of DeKalb County for the Governing Authority to declare and emphasize its intent to exempt the sale of food and food ingredients, as defined by and in accordance with O.C.G.A. § 48-8-3(57), from the DeKalb County SPLOST that will be imposed beginning April 1, 2018, and to impose on the sale of food and food ingredients all other local taxes imposed in DeKalb County.

### FISCAL IMPACT:

SPLOST is expected to generate approximately \$636 million dollars over 6 years county-wide.

### RECOMMENDATION:

Adopt and approve the attached Resolution and authorize the Chief Executive Officer to execute all necessary documents.

**A RESOLUTION OF THE DEKALB COUNTY, GEORGIA GOVERNING AUTHORITY TO DECLARE AND EMPHASIZE DEKALB COUNTY'S INTENT REGARDING THE EXEMPTION OF THE SALE OF FOOD AND FOOD INGREDIENTS FROM LOCAL SALES AND USE TAXES IN DEKALB COUNTY; AND FOR OTHER PURPOSES.**

**WHEREAS**, on November 7, 2017, a majority of the voters in DeKalb County, Georgia voted to impose a special purpose local option sales and use tax ("SPLOST") and equalized homestead option sales and use tax ("EHOST"), and on December 5, 2017 the DeKalb County Governing Authority ("Governing Authority") adopted a Resolution imposing SPLOST and EHOST in DeKalb County; and

**WHEREAS**, during the 2017-2018 Regular Session of the Georgia General Assembly, Senate Bill 156 was adopted, amending the sales and use tax exemption on food and food ingredients set forth in O.C.G.A. § 48-8-3(57); and

**WHEREAS**, the Governing Authority has determined that it is in the best interest of the citizens of DeKalb County to declare and emphasize the County's continuing intent to exempt the sale of food and food ingredients from the DeKalb County SPLOST; and

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Authority of DeKalb County, Georgia, as follows:

The DeKalb County Governing Authority declares and emphasizes its intent to exempt the sale of food and food ingredients, as defined by and in accordance with O.C.G.A. § 48-8-3(57), from the DeKalb County SPLOST that will be imposed beginning April 1, 2018, and to impose on the sale of food and food ingredients all other local taxes imposed in DeKalb County.

**ADOPTED** by the DeKalb County Board of Commissioners, this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
**KATHIE GANNON**  
Presiding Officer

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
**MICHAEL L. THURMOND**  
Chief Executive Officer

ATTEST:

BARBARA SANDERS-NORWOOD, CCC  
Clerk,

APPROVED AS TO FORM:

OVERTIS HICKS BRANTLEY  
County Attorney